Revenue (1948) Department

M.J SERIES.

G.O. No.	1160
Dated	17 5 48

[Despatch Abstract.]

Assessment Land Revenue - Sanda Kanam

Rates - Reassessment thereof

Back Papers.

G.O	No.	Department.	Date.	G.O.	No.	Department.	
[illegible]	[illegible]	[illegible]	[illegible]				
[illegible]	[illegible]	[illegible]	[illegible]				
[illegible]	[illegible]		[illegible]				
	[illegible]		[illegible]				

Further Papers

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Memo No.52 L/47-1 dated 3.2.47.

Assessment - Land Revenue - (South Kanara) - Rates - Reduction - Representation.

From the residents of Kota, Udipi Taluk, South Kanara Dt., Memorial dated 14-11-46.

An extract from the Memorial quoted above is forwarded to the Special Officer for Investigation of Land Tenure Systems. He is requested to examine, during the course of his investigation, the question whether rates of assessment in the South Kanara district are heavy and to submit a report.

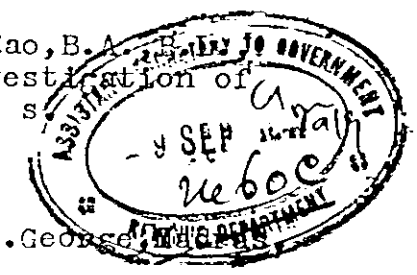
To The Spl. Officer for Investigation of Land Tenure Systems, Bd. of Rev.

Office of the Board of Revenue,
Ootacamund, Madras, dated 6th Septr. 47

D.Dis:26-F.(Spl.)-46

From

Sri Rao Bahadur N.Raghavendra Rao, B.A., B.L.,
Special Officer for the Investigation of
Land Tenures. M a d r a s.



To

The Secretary to Government,
Revenue Department, Fort St.George, Madras.

S i r,

Subject: ASSESSMENT - Land revenue - (South Kanara) - Rates - Reduction - Representation - Report submitted.

*****

Refce: Government Memo No.52-LC/47-1 d/3.2.47.

===

In their memorial dated 14-11-1946, extracted in the Government Memo cited above, the memorialists have complained of the rates of assessment in the South Kanara District as the heaviest in the Province and request that steps may be taken to reduce the rates of assessment.

2. The Special Tahsildar appointed for work connected with the investigation of land tenures in the South Kanara District enquired the persons responsible for the memorial and asked them to furnish definite data in support of their representation. No definite data was furnished. None of them is reported to have any facts or figures in support of their representation. They stated before the Special Tahsildar that their representations were only of a general nature based on the Memorandum of objections dated 26-8-1934 to the Resettlement Scheme Report of the Special Settlement Officer No.XX IV Party, filed by the South Kanara Land Holders' Association.

3. The main grievances of the memorialists are reported to be (1) that the rates of assessment are comparatively higher than/in other districts, (2) that there is no justification for the creation of a special group of villages for wet lands and (3) that "Patta" lands on which only one paddy crop can be raised have been classified as double crop lands.

4. As regards the first grievance, I submit that except Anantapur, Chingleput and Malabar all the other districts in the Province bear wet assessment which is higher than that in South Kanara and that (12) districts bear dry assessment which is higher than that in this district, as will be seen from the following statement:

		Wet.			Dry.		
16.	Coimbatore..	Rs. 8	10	5	Rs. 1	1	9
17.	Trichinopoly..	10	1	11	1	0	9
18.	Tanjore.	7	9	6	1	11	3
19.	Madura..	7	6	1	1	4	5
20.	Ramnad..	6	9	6	1	5	9
21.	Tinnevelly..	9	15	0	0	8	9
22.	Malabar..	4	0	4	1	13	7
23.	South Kanara..	4	14	4	1	3	3

In this connection, I invite reference to paragraph 53 of the Resettlement Scheme report in which the Special Settlement Officer has stated that his only consideration for not proposing the maximum permissible enhancement of 18¾% was to bring the wet rates in South Kanara after enhancement closer to the Malabar wet rates that were admittedly low. This was a distinct concession. The grievance of the memorialists that the rates of assessment in South Kanara are the heaviest in the Province is not supported by facts.

5. With regard to the second grievance of the memorialists, I submit that even at the time of original settlement of the district these coastal villages were ordered to be placed in a special group as the average rate of assessment then prevailing worked out to Rs.4-6-10 per acre and as the tharao assessment then in force was collected with ease and paid without murmur for over a century. These lands possessed a very high rent and sale value. The Government considered that the exceedingly low rates then prevailing in the other parts of the district could not expediently be brought up to the level of the then existing assessments in the coastal villages was obviously no sufficient reason for reducing the assessments in the 110 coastal villages lying to the north of the Chandragiri river. Therefore one rupee was added to the ordinary wet rate in the case of wet lands in these coastal villages. Please see paragraph 11 of G.O. No.884, Revenue, dated 29-9-1902. At Resettlement, the Special Settlement Officer examined grouping in detail by inspection and enquiry and a study of maps and statistics and placed these villages in a special group for wet lands alone. He has also remarked that these villages possess special advantages which other villages do not possess and that they deserve to be retained in the special group. The reasons for placing these villages in a special group are contained in paragraph 51 of the Resettlement Scheme Report. In view of the fact that the coastal villages lying to the north of the Chandragiri river have always been paying a rate of assessment higher than that levied in the other parts of the district for about 150 years, I submit that there is no reason to revise the rates of assessment ordered at Resettlement.

6. Regarding the third grievance, I submit that, at the original settlement, land that was found to be regularly growing two wet crops was registered as double crop in the accounts and assessed at 1¼ times the single crop rate. At Resettlement, transfer of wet single crop lands to double crop or vice versa was not allowed and that only 23 acres of garden were transferred to dry. From paragraph 4 of the evidence of Sri M. K. Nambiar, Bar-at-Law, Manalore before the Malabar Tenancy Committee in 1940, it will be seen that there are thousands of acres of cocoanut palms, classed as garden land which in the process of time have become old and decrepit, that the soil too has deteriorated and that the landholder finds it difficult to collect a rental adequate to pay even the present assessment. Please see Appendix 'D' to the Report of the Malabar Tenancy Committee(Ist Volume) which contains a list of gardens which do not yield sufficiently to pay assessment including cess. Similarly there are likely

likely to be registered Double crop lands which may not be yielding two crops. It is not possible to prove that a garden has become permanently unfit for any cultivation owing to causes beyond the ryot's control. I therefore venture to suggest that in view of the fact that periodical Resettlement has been abx abandoned and that there is no scope to rectify such defects except during the currency of the existing Resettlement, cases of gardens which have not been used as gardens for the last five years and such of the Double crop lands which have not grown two wet crops during the last five years may be transferred to Dry and Single crop wet respectively on application by the parties.

7. Another general grievance is about the villages lying close to the western ghats. They are malarial and the population is thin. The crops are liable to be damaged by the ravages of the wild beasts. The reduction of assessment is not likely to solve their difficulties or even to minimise them.

8. As the question of standardisation of rates of assessment in the whole province is under consideration, South Kanara will derive benefit in the general revision along with other districts. I therefore submit that no action is necessary now in respect of the memorialists' general request for reduction of assessment.

For SPECIAL OFFICER.

MS/6.9.

Please keep from Rev.

5 Rev. Dept

Rev 25.9.47

Memo no 52 LC (47-2 dated 25.9.47)

Assessment – Land Revenue – (South Kanara)
Rates – Reduction – Representation – ~~Report~~

bb/2579

PINF

From the residents of Kota, Udipi taluk, South Kanara dt, memorial dated 4.11.46

p1 CF

Govt. Memo no 52 LC (47-1 Rev. dated 3.2.47)

pp 2-4 CF

From the Spl. Officer for the Investigation of Land Tenures. letter D. Dis 26-F (Spl)/46 dated 6.9.47.

A copy of the correspondence quoted above is forwarded to the Bd. of Rev. The Bd ~~of Rev~~. is requested to offer its remarks on the views of the Special Officer ~~for the~~ Contained in his Investigation of Land Tenures, ~~especially on the proposals in para 6~~ his letter quoted above, (Rev 25.9.47) especially on his proposals in para 6 of the letter

bb 25.9.47

MS 26/9/47

REVENUE DEPARTMENT

SUBJECT.

Assessment - Land Revenue - (South Kanara) - Rates - Reduction - Representation - Report submitted.

.....

Madras. Rt. No. 6237 dated 29-10-47.

From

C.A. RAMAKRISHNAN ESQ., I.C.S.,
Joint Secretary.

V.N. KUDVA ESQ.,C.I.E., I.C.S.,
Commr. of Land Revenue, Excise and Prohibition.

.....

Read:- Govt. Memo. No. 52/L.C/47-2 Rev. dated 25-9-47.

Resolution.

With reference to the Government memo cited above the Board submits that the Special Officer's report shows that it is not true that the assessment in South Kanara is the heaviest in the Province as alleged by the petitioners. It agrees with his remarks in general and supports his suggestion in para 6 of his report in view of the reasons given by him.

for Joint Secretary.

To

The Secretary to Government.
Rev. Dept.

AVS/29/10

Memo no 52 Le(47)-5 dated 13.12.47

Assessment - Land Revenue - South Kanara - Re Recommendations of the Spl. Officer for Investigation of Land Tenure Systems - Financial effect - Report Particulars called for - Govt. Memo no 52 Le/47-2 Rev dated 25.9.48 - From the Bd. of Rev. Rls. Rr no 6237 dated 29.10

The Spl. Officer for Investigation of Land Tenure Systems has made the following recommendations in regard to the South Kanara district:-

(1) Double crop wet lands, which have not grown two wet crops during the last four years should, on application by the party, be transferred to single crop wet.

(2) Gardens which have not been used as gardens for the last five years should, on application by the party, be

transferred to Bangla Desh.

The Bd. of Rev. is requested to depute, in consultation with the Sub-Cutter, on the financial effect of the recommendations.

Rm

11.12.47

18/12/47

REVENUE DEPARTMENT.

SUBJECT

Assessment- Land Revenue (South Kanara)--Recommendations of the Special Officer for Investigation of Land Tenures systems- Financial effect- Report- submitted.

Rev.Mis.452

STATION: MADRAS. Dated 23-3-48

From

C.A.Ramakrishnan Esqr, I.C.S.,
Joint Secretary:

V.N.KUDVA Esqr, C.I.E., I.C.S.,
Commr of Land Revenue Excise and Prohibition.

top 7 above -READ:Govt. Memo No.52-LC/47-5 Dated 13-12-47
Board's Ref:F. 6247/47-1 Dated 23-12-47.
From the Collector of S.Kanara L.Dis.213/48 D/ 17-3-48.

p-1 reverse

RESOLUTION:

Submitted to Government.

2. The Board is of the opinion that the recommendation of the Special Officer may be given effect as the financial effect is negligible.

/True Extract/

for Joint Secretary.

To

The Secretary to Government
Revenue Department.

M.A.2/4.4/48

Copy of letter from the Collector of South Kanara L.Dis.213/48 Dated 17 -3-48.

Sub: Assessment: Land Revenue (South Kanara)Recommend of the special Officer for Investigation of Land systems- Financial effect- report submitted.

Ref: Board's Ref:F. 6247/47 Dated 23-12-47. N.C

The talukwar particulars regarding the probable loss of revenue if the recommendations of the Special Officer for Investigation of Land Tenure systems are given effect to in this District are furnished below.

	Recommendation No.1.	Recommendation No.2.	Total.
Coondapur			
Udipi	Rs.335-11- 0	Rs. 6- 2- 0	Rs. 341-13- 0
Karkal	-	1000- 0- 0	1000- 0- 0
puttur.	84-14- 0	74- 4- 0	159- 2- 0
Mangalore.	281- 5- 0	5- 1- 0	286- 6- 0
Kasaragod.	32-14- 0	22-13- 0	55-11- 0
	734-12- 0	1108- 4- 0	1843- 0- 0

/True copy/

for Joint Secretary

Read :-

From the residents of Kota Udupi taluk Sindhu Kumara dt. memorial dated 14.11.46.

Govt memo no 52 Rev/47-1 Rev. dated 3.2.47

From the Spl. Officer for the Investigation of Land Tenures letter D.Dis 26-F(Spl) dated 6.9.47

Govt. memo no 52 Rev/47-2 Rev. dated 25.9.47

From the Bd. of Rev. Rt no 6237 dated 29.10.47

Govt. Memo no 52 Rev/47-5 Rev. dated 13.1.48

From the Bd. of Rev Res. Mis. 452 dated 2.4.48

G.O. Ms no 1190 dated 17/5/48

The Govt. agree with the views expressed by the Spl. Officer for Investigation of Land Tenures in paragraphs 4, 5 and 7 of his letter (i.e. p 3 CF to p 4 CF) read above

2 The Govt. accept the following recommendations of the Spl Officer (in para 6 of his letter read above) namely :-

i) that double crop wet lands on which have not been raised two wet crops during the last five years should on application by the party, be transferred to single crop wet and

ii) that lands classified as gardens which have not been used as gardens for the last five years should, on application by the party, be transferred to dry.

3 The Bd. of Rev. is requested to issue the necessary instructions to give effect to the orders in para 2 above

4.5.48

NRM

521

6.1.47

dated 14.11.46.

Memorial presented by the residents of Kota, Udipi Taluk, South Kanara District to

Sri Baktavatsalam, Minister for Public Works, Govt. of Madras.
Sri K.R. Karanth, Minister for Revenue, Govt. of Madras.

12. Further we learn that the Government is contemplating some tenancy legislation in the near future and has taken some definite steps in that direction. We respectfully point out that it is absolutely essential that side by side with this legislation, the land revenue of this district, being the heaviest in the presidency, should also be reduced to give relief to the ryots.

Spl.

For an early report, ~~on the assessment parts only~~.

Rev. Secy.

K.R.K.
22/12/46.

To A.S V

Rev Dept

reform is necessary under the consideration and this is expected to result in a reduction in the existing rate of the Govt. No action seems necessary on the request. The file may be circulated to

H.M (Rev)

7.1.47

J.K. 7/1/47

J.S. 7.1.47

Is the land revenue in SK the heaviest as alleged. Have the been allegations to that effect previously

8/8/47

~~To A.S. II~~

~~Allegation to the effect that the percentage increase of assessment by settlement or rates of assessment in the South Konara division~~

To A.S II

Submitted with reference to the Joint Secretary's query on p. 2 ante.

It does not appear that the rates of land revenue in the South Kanara Dt. are the heaviest in the Province ~~as can be~~ seen at No. 44 on p 141 of the Revised Settlement Tables.

Allegation to the effect that the rates of assessment in the South Kanara district were excessive was made at the time of the last resettlement - please see para 5 of the Special Asst. Settlement Officer's report on p 54, para 6 of the orders of the Govt. on p 22 of and the note on pp 4-5 N.F in G.O. No 42 Rev. dated 5.1.1935. The allegation was worked into and the Govt. held that the rates were based upon the actual outturns of the lands of the district as ascertained by enquiry and experiment and that the settlement rates did not in fact exceed the commuted values of the Govt's share of the produce. Recently, some petitions have been received in S. Kanara ~~in connection with~~ praying for reduction in the rate of assessment.

PK.
17/1/47

the question should be considered by the Spl Officer in his investigation & point the matter will be gone into during the final decision

K.R.K

28.47

To A.S.I –

With reference to the minute of H.M(Rev) above a draft memo to the Spl. Officer is submitted for approval.

Rev 29.1.47. 30/1

31/1/47

29/2/47

To the Spl Officer issued as memo No 52 LC/47-1 dt 1-CF Rev. dated 3.2.47.

From the Spl Officer D.Dis No 6F(Spl)-46 dated 9.47 dt 2-4 CF

To. A.S.I

Please see extract from the memorial, notes and orders at pp 1-4 above and the report of the Spl. Officer for the Investigation of Land Tenures at pp 2-4 CF

in reality is case, necessary now to introduce the rates of assessment in South Kanara.

3 The Spl. Officer has had the memorialists interviewed and has ascertained their other grievances

4 One grievance is that there is no justification for the levy of higher rate of wet assessment in the coastal villages lying to the north of the Chandragiri river included in the special group For the reasons stated in para 5 of this report, the Spl. Officer considers that these rates need not be revised.

5 One request is the reduction of assessment in the villages lying close to the Western Ghats. For the reasons given in para 7 of this report, the Spl. Officer considers that no reduction is necessary

6 In para 6 of this report the Spl Officer has examined the grievance that patla lands, on which only one paddy crop can be raised have been classified as double crop lands and that some lands classified as 'garden do not yield sufficiently even to pay the assessment and cesses. The Spl. Officer recommends that cases of gardens which have not been used as gardens for the last five years and such of the double crop lands which have not grown two wet crops during the last five years may be transferred to dry and single crop wet respectively, on application by the parties.

that as a result of the decision of the question the periodical resettlements will be resumed. Further if, as in Travancore a low basic rate assessment is introduced irrespective of the quality of the soil (with a separate charge for water) there may not be any necessity for the reclassification proposed. If however it is considered necessary to pursue the proposal, the Bd. of Rev. will have to be consulted for orders.

7

No further action could be taken for now.

17/9/41

The Bd may be consulted on proposals in para 6 above

16.9.41

RECEIVED IN OFFICE
24 SEP 1947

not me Para 4 of his letter on pp 2-3 C.F. contains the reasons for this view

3 In the course of the investigation of the question, the Spl. Officer considered certain other connected questions.

4 He considered the question whether there was justification for the levy of higher rates of wet assessment in the coastal villages lying to the north of the Chandragiri river included in the special group and came to the conclusion that there was justification — see para 5 of his letter on p 3 C.F.

5 He considered the question whether any reduction of assessment was necessary in the villages lying close to the western ghats and came to the conclusion that it was not necessary (see para 7 of his letter on p 4 C.

6 He however, made two recommendations, viz

(1) Double-crop wet lands, which have not grown two wet crops during the past five years should, on application by the party be transferred to single-crop wet

2) Gardens which have not been used as gardens for the last five years, should, on application by the party, be transferred to dry — see para 6 of his letter on pp 3-4 C.

The Bd. of Rev. to whom the Spl. Officer report was referred for remarks agrees with him on all the points

8 It is for orders whether the Govt will agree with the Spl. Officer regarding the matters referred to in ... 2, 4 and 5 above

be followed till 1964-65.

Para 12 (x) of the Resettlement Notification prohibits transfer of double crop wet land to single crop wet and vice versa. It is not, therefore clear whether the recommendation to transfer double crop wet lands which have not grown two wet crops during the last four years, to single crop wet can be given effect to before 1964-1965, even if the concerned party applies for transfer.

Para 17 (a) of the Resettlement Notification allows transfer of garden to dry on application from the registered holder, provided that the land has become permanently unfit for garden cultivation owing to causes beyond his control. The Sabl- Officer says that X above is difficult to prove and, therefore, suggests transfer to dry of gardens which have not been used as gardens such for the last four years, on application from the concerned party. It is not clear whether the recommendation can be given effect to before 1964-65.

Unless it is considered unnecessary to pursue these matters in view of the contemplated land revenue reform including standardisation of the rates of assessment, Legal may be requested to advise on M and N above. | 87

11.47 10/1/67

wet will remain unaltered and no transfer from one category to the other or any change will be made. A Settlement notification is not issued under any statutory provision, but is in the nature of an engagement entered into by Government with the ryots concerned (I.L.R.48-Madr 586) and both parties are bound to honour it. The ryot cannot claim as a matter of right the transfer of his double crop wet to single crop; nor can the Government effect such transfer of their own accord. But if both the parties mutually agree, there is no objection to the classification being altered during the currency of the resettlement, applying the principle of section 62 of the Indian Contract Act.

N on page 8 ante. The above principle applies here also. If there is no satisfactory proof that the garden lands have become permanently unfit for garden cultivation owing to causes beyond the ryots' control, they cannot claim as a matter of right the transfer of these lands to dry during the currency of the resettlement. But if the Government do not insist on this condition, it is open to them to waive it and accept the ryot's application for transfer.

26/11/4

As regard (b), it may be mentioned that the whole question of land revenue reforms, [viz the feasibility of substituting for the present assessment, (1) a standard & moderate rate of assessment with a separate charge for water & a special tax on specified commercial crops or (2) a sales tax on agricultural produce] is separately under consideration & ~~to~~ may be mentioned that for the rest it is to be accepted

4/12/47

1) What is the financial effect of the recommendation

2) Put up a typed Summary for the

SUMMARISING NOTES.

The file originated with a petition from the resider of Kota, Udipi Taluk, South Kanara district, containing the allegations that the rates of assessment in South Kanara were the highest.

2. The Special Officer for the Investigation of Land Tenure Systems, to whom the petition was referred, reported that the allegation was not true. Para 4 of his letter on pp.2-3 c.f contains the reasons for this view.

3. In the course of the investigation of the question, the Special Officer considered certain other connected question:

4. He considered the question whether there was justification for the levy of higher rates of wet assessment in the coastal villages lying to the north of the Chandragiri river included in the special group and came to the conclusion that there was justification.- see para 5 of his letter on page 3 c.f.

5. He considered the question whether any reduction of assessment was necessary in the villages lying close to the Western Ghats and came to the conclusion that it was not necessary see para 7 of his letter on page 4 c.f.

6. He however made two recommendations viz.,

(i) double crop/ wet lands which have not grown two wet crops during the last 5 years should, on application by the party, be transferred to single crop/ wet and

(ii) gardens which have not been used as gardens for the last 5 years should on application by the party, be transferred to dry.

- see para 6 of his letter on pages 3-4 c.f

the Govt. and the ryot mutually agree, the classification of the land can be altered during the course of the settlement applying the principle of section 62 of the Indian Contract Act.

9. For orders whether --

(a) the views of the Special Officer referred to in paras 2, 4 and 5 on the previous page will be agreed to and

(b) the two recommendations of the Special Officer, regarding in para 6 on the previous page will be accepted.

As regards (b), it may be mentioned that the whole question of land revenue reform including the substitution for the present assessment, a standard and moderate rate of assessment with a separate charge for water etc., is under consideration. If (b) is to be accepted, Finance should see.

The views of the Spl-Officer mentioned in paragraphs 2, 4, and 5 at p 11 supra may be agreed to.

& The Govt may also accept the two recommendations of the Spl Officer mentioned in para 6 on p 11 supra Although the terms of the Settlement are current there is no objection to the changes being made with the consent of the regd holders The loss of revenue involved is only Rs 1843/- p a

Fin may see

21.4.48 S 8/2348

SPL. SECRETARY TO GOVERNMENT 31976 KA 14 APR 1948 FINANCE DEPARTMENT

Finance (Auts A) Dept

Please see the notes of Revenue on pp 11 & 12 above

Finance may agree to the proposal of Revenue at A on p. 12 above.

As regards the proposal at B on p. 12 above the following remarks seem called for

Legal have stated that as the terms of the resettlement are current, it is not binding on the part of the Government to comply with the request for change of classification of lands. The proposal involves a loss of revenue of Rs 1,843 pa. Further the whole question of land revenue including standardisation of rates of assessment reform is now engaging the attention of the Government and it is possible that, as a result of the decision of the question, of a low basic rate of assessment is introduced there may not be any necessity for the reclassification proposed.

In the circumstances, Finance may ~~strongly~~ advise against the proposal.

If Revenue wish to press the proposal, they may be requested to take orders in circulation including H.M. (Fin)

P/ 28/4/48

Legal have stated that as the terms of the resettlement are current it is not binding on the part of the Government to comply with the request for change of classification of lands. The proposal involves a loss of revenue of Rs 1,843 pa. Further the whole question of land revenue including standardisation of rates of assessment reform is now engaging the attention of the Government and it is possible that, as a result of the decision of the question, of a low basic rate of assessment is introduced there may not be any necessity for the reclassification proposed.

M on p 11 above

The proposal may be accepted

Hy. H. 28/4/48 would be best-fair to reclassify when the ryots ask for it.

28/4/48

28/4/48

28/4/48

28/4/48

28/4/48

Rev